ORDINANCE NO. 2020-095


Hon. Coun. Alexson V. Diaz  
Hon. Coun. Paty Katy C. Boncayao  
Hon. Coun. Louisito A. Arciaga  
Hon. Coun. Allan Rey A. Camilon via Zoom  
Hon. Coun. Ting Niefes  
Hon. Coun. Stephanie G. Teves  
Hon. Coun. IveyRhia A. Tadefa  
Hon. Coun. Engr. Marissa C. Rongavilla  
Hon. Coun. Francis Ian T. Bagatsing  
Hon. Coun. Mark Lester M. Baes  
Hon. Coun. Ma. Dhesiree G. Arevalo via Zoom  
Hon. Coun. Engr. Arlene D. Hilapo  
Hon. Coun. Cornelio M. Martinez  
Hon. Coun. Walter A. Arcilla  
Hon. Coun. Kenichi D. Takagi, Jr. via Zoom

WHEREAS, Section 167, of Republic Act 7160, otherwise known as the Local Government Code of 1991, provides that, "the Sanggunian concerned may, for a justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without penalties, surcharges and interests but only for a period not exceeding six (6) months";

WHEREAS, on 20 March 2020, the 9th SangguniangPanlungsod of Muntinlupa enacted Ordinance No. 2020-078, entitled, "An Ordinance Extending the Deadline for the Payment of Real Property Tax (RPT) from March 31 to May 31, 2020 Without Interest and Surcharge;"

WHEREAS, on 20 March 2020, the 9th SangguniangPanlungsod of Muntinlupa enacted Ordinance No. 2020-073, entitled, "An Ordinance Extending the Deadline for the Payment of 2nd Quarter Business Taxes, Fees, and Charges from April 20, 2020 to July 20, 2020 Without Surcharge and Interest;"

WHEREAS, on 22 April 2020, the City Treasurer requested to the City Mayor the extension of deadline for payment of other taxes;

WHEREAS, on 23 April 2020, the Department of Finance (DOF) through its Department Circular (DC) No. 002-2020 provides that "the deadlines for the payment of all local taxes, fees, and charges duly authorized and imposed by Local Government Units (LGU) within their respective territorial jurisdictions as of 25 March 2020 shall be extended until 25 June 2020."
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WHEREAS, Section 4 of Department of Finance (DOF) DC No. 002-2020 states that, “In the event that an LGU had already extended the deadlines prior to the effectivity of RA No. 11469 (24 March 2020), such deadlines shall be deemed modified with the period set forth by the DOF DC No. 002-2020;”

WHEREAS, on 30 April 2020, the Bureau of Local Government Finance issued Memorandum Circular No. 010-2020 reiterating the extension of deadlines for the payment of taxes, fees, and charges of LGUs, pursuant to Section 4(2) of RA No. 11469, per DOF DC No. 002-2020;

NOW BE IT ORDAINED, AS IT IS HEREBY ORDAINED, by the 9th SangguniangPanlungsod of Muntinlupa, in Session assembled that:

SECTION 1. Short Title. This ordinance shall be known as the “Extension of Payment of Tax on Business and Other Taxes;”

SECTION 2. Coverage. The extension of the period for the payment of tax on Business and Other Taxes without penalties/surcharges shall cover the following:

A. Tax on business which includes:
   a.1. Real Property Tax (RPT)
   a.2. Business Tax:
      i. manufacturers, assemblers
      ii. wholesalers, distributors
      iii. exporters, manufacturers, dealers
      iv. retailers
      v. contractors and other independent contractors
      vi. banks and other independent contractors
      vii. peddlers
      viii. printing and publication tax
      ix. tax on amusement places

Other Business Taxes:
   a.3. Franchise Tax
   a.4. Tax on delivery trucks and vans
   a.5. Tax on sand, gravel and other quarry resources
   a.6. Fines and penalties on business tax

B. Other taxes such as:
   b.1. Community tax- corporation
   b.2. Community tax- individual
   b.3. Professional tax
   b.4. Real property transfer tax
   b.5. Other taxes
   b.6. Fines and penalties-other taxes
SECTION 3. The deadline of payment of all local taxes, fees, and charges enumerated in the Section 2 of this Ordinance shall be hereby extended until 25 June 2020 pursuant to Department of Finance Circular No. 002-2020 and Bureau of Local Government Finance Memorandum Circular No. 010-2020;

SECTION 4. Separability Clause – If, for any reason or reasons, any part or provisions of this ordinance shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SECTION 5. Repealing Clause. All previous ordinances inconsistent with this Ordinance shall be deemed repealed or modified accordingly.

SECTION 6. Effectivity Clause – This ordinance shall take effect immediately after its approval.

ENACTED, by the 9th SangguniangPanlungsod of Muntinlupa on the 27th day of April 2020, on its 42nd Regular Session.

CONCURRED:

DISTRICT 1:

COUN. ATTY. RAUL R. CORRO
Member

COUN. PATY KATY C. BONCAYAO
Member

COUN. ALLAN REY A. CAMILON
Member

COUN. STEPHANIE G. TEVES
Member

COUN. ALEXSON V. DIAZ
Member

COUN. LOUISITO A. ARCIAGA
Member

COUN. TING NIEFES
Member

COUN. NEE RHIA A. TADEFA
Member

DISTRICT 2:

COUN. ENGR. MARISSA C. RONGAVILLA
Member

COUN. FRANCIS IAN T. BAGATSING
Member

COUN. MARK LESTER M. BAES
Member
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COUN. MA. DRESIREE G. AREVALO
Member

COUN. ENGR. MAMURTO T. SEVILLA, JR.
Member

COUN. ENGR. ARLENE D. HILAPO
Member

COUN. WALTER A. ARCILLA
President
Sectoral Representative
Association of Barangay Chairman

COUN. CORNELIO M. MARTINEZ
Member

COUN. KENICHI D. TAKAGI, JR.
President
Sectoral Representative
Federation of Sangguniang Kabataan

I HEREBY CERTIFY, as to the correctness of the foregoing Ordinance.

CECILIA C. LAZARTE
Secretary, Sangguniang Panlungsod

ATTESTED:

ARTEMIG A. SIMUNDAC
City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNEDI
City Mayor

Date: 19 MAY 2020

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